



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Jane M. Little, Chairman
Virginia Board of Accountancy

Nancy T. Feldman, Executive Director
Virginia Board of Accountancy

From: John B. Purcell
Special Assistant Attorney General

Date: January 11, 2006

Subject: Letter of Assurance for Emergency Amendments to Virginia Accountancy Board Regulations

I have reviewed the Accountancy Board's amendments to its regulations posted on the Town Hall on January 10, 2006. In my view, as counsel to the Accountancy Board, the Board may promulgate these amended regulations under § 54.1-4403 of the *Code of Virginia*. Under § 2.2-4401 (ii) of the Code, the amendments to the regulations may be promulgated as emergency amended regulations because they must take effect within 280 days of their adoption, January 8, 2006.

The proposed amendments do not conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they conflict with any federal or state law.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.